

## **Minutes of the Finance Committee**

**Monday, October 26, 2009**

Chair Haukohl called the meeting to order at 8:32 a.m.

**Present:** Supervisors Pat Haukohl (Chair), Bill Zaborowski, Pamela Meyer, Jim Heinrich, Rob Hutton, Steve Wimmer, and Jean Tortomasi.

**Also Present:** Chief of Staff Mark Mader, Administration Director Norm Cummings, Budget Specialist Linda Witkowski, Budget Manager Keith Swartz, Senior Financial Analysts Bill Duckwitz and Clara Daniels, and Employee Benefits Administrator Pete Hans. Recorded by Mary Pedersen, County Board Office.

### **Discuss and Consider 2010 Capital Projects, Debt Service, and the Non-Departmental Budget (General Fund, Health & Dental Insurance Fund, Contingency Fund)**

Witkowski, Cummings, and Swartz were present to review the proposed 2010 Capital Projects budget. Expenditures are budgeted at \$19,753,400, an increase of \$354,000 or 1.8% and the tax levy is budgeted at \$2,430,000, a decrease of \$617,400. Witkowski noted that revenues, budgeted at \$2,976,900 (an increase of \$1,751,900) is mostly federal stimulus dollars. Investment earnings, cash balances, proprietary fund balance, and debt proceeds are also factored in as revenue. The additional \$32.1 million of federal funds will also be used for a number of highway projects. These funds are managed by the State and not in the County budget.

Witkowski distributed copies of 2010 proposed amendment EXEC-1 to align the five-year plan in the Capital budget and involves the orthophotography project (Project 200614). The amendment decreases Capital budget expenditures by \$400,000, with a corresponding decrease in use of Capital Project fund balance by \$100,000, and Land Information retained fees (fund balance) by \$300,000 to reflect more current estimates from SEWRPC for the update of Digital Terrain Model (DTM) changes from the last update. Revised budget pages 469, 470, 472, and 498 were distributed.

**MOTION:** Zaborowski moved, second by Heinrich to approve Amendment EXEC-1. Motion carried 7-0.

**MOTION:** Tortomasi moved, second by Wimmer to tentatively approve the 2010 Capital Projects budget as amended. Motion carried 6-1. Hutton voted no.

Staff went on to discuss the proposed 2010 Debt Service budget. Principal is budgeted at \$10,925,000, an increase of \$685,000 and interest is budgeted at \$2,786,031, a decrease of \$416,307 for a total debt of \$13,711,031. The County tax levy is budgeted at \$13,005,000, an increase of \$132,662.

**MOTION:** Heinrich moved, second by Meyer to tentatively approve the 2010 Debt Services budget. Motion carried 7-0.

Cummings, Swartz, Duckwitz, Shaver, and Hans were present to discuss the proposed 2010 Non-Departmental budget. Total all funds, revenues are budgeted at \$23,534,900, a decrease of

\$544,200 or 2.3%; the County tax levy is budgeted at \$425,000, an increase of \$50,100 or 13.4%; and expenditures are budgeted at \$23,959,900, a decrease of \$494,100 or 2.0%.

Cummings advised of a proposed amendment to the Health and Dental Insurance Fund. Revised budget pages 453 and 455 and Amendment FIN-1 were distributed. The amendment decreases charges for service revenues by \$42,000 and interdepartmental charge revenues by \$198,000 to more accurately align the revenue budget with current-year estimates and projected enrollment levels in the Active Employee Health Insurance program. The amendment will also increase appropriated Health and Dental Insurance Fund balance by \$240,000 to provide funding for estimated cost variances, which may exceed actuarial cost estimates. In the Active Employee Health Insurance program, charges for service revenues consist of the employees' share of estimated premiums (10%), and interdepartmental charge revenues consist of County Department's share of estimated premiums (90%).

MOTION: Hutton moved, second by Zaborowski to approve Amendment FIN-1. Motion carried 7-0.

MOTION: Tortomasi moved, second by Heinrich to tentatively approve the 2010 Non-Departmental budget as amended. Motion carried 7-0.

**Discuss and Consider Issues Presented at the October 21<sup>st</sup> Finance Committee Public Hearing**  
There were no public comments at the public hearing.

**Discuss and Consider Amendments to the 2010 Waukesha County Operating Budget**  
Two amendments were brought forward by Administration staff for consideration. Amendment EXEC-1 is addressed on Page 1 of these minutes and Amendment FIN-1 is addressed on Page 2.

MOTION: Tortomasi moved, second by Wimmer to adjourn at 11:45 a.m. Motion carried 7-0.

Respectfully submitted,

Pamela Meyer  
Secretary